

Sample Chart of Accounts

<u>Account Category</u>	<u>Account Code</u>	<u>Account Title</u>
<i>Current Assets</i>		
	1000	Cash
	1020	Accounts Receivable
	1040	Inventory – Work in Progress
	1060	Prepayments
<i>Property, Plant & Equipment</i>		
	1100	Equipment – Lab
	1101	Accumulated Depreciation – Lab Equipment
	1110	Equipment – Office
	1111	Accumulated Depreciation – Office Equipment
	1200	Leasehold Improvements
	1201	Accumulated Amortization – Leasehold Improvements
<i>Other Assets</i>		
	1800	Deposits
<i>Current Liabilities</i>		
	2000	Current Notes Payable
	2010	Accounts Payable
	2030	Accrued Wages and Payroll Taxes Withheld
<i>Long Term Liabilities</i>		
	2100	Notes Payable
<i>Equity</i>		
	3000	Common Stock
	3001	Retained Earnings
<i>Revenue</i>		
	4000	Commercial Sales
	4010	Grant Revenue
	4020	Interest Income
<i>Direct Program Costs</i>		
	5000	Direct Labor
	5100	Consultants
	5200	Equipment
	5300	Materials and Supplies
	5400	Travel
	5500	Other/Miscellaneous
	5600	Consortium/Contractual
<i>Fringe Benefit Costs</i>		
	6010	Vacation
	6015	Holidays
	6020	Sick Leave
	6025	Payroll Taxes
	6030	401(k) Plan
	6035	Group Insurance

Overhead Costs

7000	Overhead Labor
7110	Amortization - Leasehold Improvements
7120	Depreciation - Lab Equipment
7130	Depreciation - Office Equipment
7140	Rent
7150	Utilities
7160	Telephone
7170	Equipment Rental
7180	Expendable Equipment
7190	Repairs & Maintenance
7200	General Lab Supplies
7210	Travel
7220	Consultants
7230	Waste Disposal
7240	Training

General & Administrative (G&A) Costs

8000	G&A Labor
8010	Amortization - Leasehold Improvements
8015	Depreciation - Office Equipment
8020	Rent
8030	Utilities
8040	Telephone
8050	Equipment Rental
8060	Expendable Equipment
8070	Repairs & Maintenance
8080	Office Supplies
8090	Travel
8100	Consultants
8110	Legal & Accounting
8120	Liability Insurance
8130	Licenses
8140	Dues & Subscriptions
8150	Postage
8160	Recruitment/Relocation

8800 IR&D Labor

Unallowable Costs

9000	Interest Expense
9010	Contributions
9015	Exhibits